Nisg̲a'a Final Agr̲eement /

IMPLEMENTATION REPORT / 2013-2014

NISG̱A'A N̓UUM̓ — HLI GADIHL K̲'ALII-AKSIM LISIMS / NISG̱A'A — PEOPLE OF THE NASS RIVER

K̲'alii-Aksim Lisims (the Nass River) flows through a land of sacred mountains and dense forests on Canada's Pacific Coast. The Nisg̱a'a people have lived in the Nass River Valley since before recorded time. Today, the Nisg̱a'a Nation includes more than 7,043 people residing in the Nisg̱a'a Villages of Gin̲golx, Lax̲g̲alts'ap, Gitwinksihlkw, Gitlax̲t'aamiks (formerly New Aiyansh) and beyond the Nass Valley in Terrace, Prince Rupert/Port Edward, Greater Vancouver, and across North America.

The Nisg̱a'a Final Agreement is British Columbia's first modern treaty. A landmark in the relationship between Canada and its First Nations peoples, the Treaty came into effect on May 11, 2000. The governments of Canada, British Columbia, and the Nisg̱a'a Nation are partners in the Nisg̱a'a Final Agreement (the Treaty), which sets out Nisg̱a'a Lands and the Nisg̱a'a people's right of self-government. Because three governments share responsibility for the Treaty, an implementation committee was formed to provide a forum for the partners to discuss its implementation.

This report summarizes the progress made in the fourteenth year of the Nisg̱a'a Final Agreement, from April 1, 2013 to March 31, 2014.

OUR TREATY

May 11, 2000, marked the end of a 113-year journey — and the first steps in a new direction. On that date, the Effective Date of the Nisga'a Final Agreement (the Treaty), the *Indian Act* ceased to apply to Nisga'a people (except for the purpose of determining whether an individual is an "Indian"). The Nisga'a Final Agreement is the first treaty in British Columbia to provide constitutional certainty in respect of an Aboriginal people's Section 35 right to self-government. The Treaty recognizes Nisga'a Lands (2000 square kilometres) and opens the door for joint economic initiatives in the development of the Nisga'a Nation's natural resources. An example of hope, trust, and cooperation, the Nisga'a Final Agreement is being studied by governments and Aboriginal peoples the world over.

OUR GOVERNMENT

Proud British Columbians and Canadians, Nisga'a citizens are responsible for building and maintaining their own institutions. The Nisga'a Nation is represented by Nisga'a Lisims Government (NLG) — a modern, forward thinking administration based on traditional culture and values. Nisga'a Government has the authority to pass laws on a broad range of matters. At the same time, Nisga'a lawmaking authority is concurrent with federal and provincial authority. Designed to assure democracy, transparency, and accountability, Nisga'a Government is comprised of NLG, the four Nisga'a Village Governments, and three Nisga'a Urban Locals.

OUR VISION

"Sayt-K'ilim-Goot: one heart, one path, one nation." NLG is committed to ensuring its programs, services, and day-to-day operations reflect this vision.

In the spirit of Sayt-K'ilim-Goot, the Nisga'a Nation is a place where:

- our Ayuuk, language, and culture are the foundation of our identity;
- learning is a way of life;
- we strive for sustainable prosperity and self-reliance;
- we inspire trust and understanding through effective communication; and
- our governance and services evolve to meet our people's needs.

"WE ARE NISGA'A, THE PEOPLE OF K'ALII-AKSIM LISIMS. FROM TIME IMMEMORIAL, WE HAVE LIVED IN THE LANDS THAT K'AM LIGII HAHLHAAHL GAVE TO OUR ANCESTORS." — Declaration of the Nisga'a Nation (1998)

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Nisga'a Culture & Heritage

ʼNILHL GAN ALUUT'AAHL NAA ʼNUUMʼ WIL DIP HOOXHL AYUUKHL NISGA'A GANHL LIP ALGAXAMʼ GANHL LIP WILAA LOOMʼ / OUR AYUUK, LANGUAGE, AND CULTURE ARE THE FOUNDATION OF OUR IDENTITY

Nisga'a Lisims Government is committed to protecting and promoting Nisga'a culture in all aspects of society. Ayuukhl Nisga'a — the ancient laws and customs of the Nisga'a people — informs, guides, and inspires Nisga'a culture. The Nisga'a Constitution provides that Simgigat (chiefs), Sigidim haanak (matriarchs), and respected Nisga'a elders advise Nisga'a Government on matters relating to the traditional values of the Nisga'a Nation through the Council of Elders, and that Nisga'a Government must respect and encourage the use of the Nisga'a language and the practice of Nisga'a culture.

AYUUKHL NISGA'A DEPARTMENT

The Ayuukhl Nisga'a Department (AND) protects, preserves, and promotes Nisga'a language, culture, and history. This is achieved through:

- development and maintenance of the catalogue system for Nisga'a archives;
- digitizing audio interviews with elders and past leaders;
- resource and administrative support for the Council of Elders and various government committees;
- liaison and negotiations with outside museums and institutes;
- collaborating and supporting various language and culture initiatives by various NLG stakeholders;
- research and production of books on key aspects of Nisga'a culture;
- supporting other NLG languages and culture initiatives.

To help with the increase in language and cultural work throughout Nisga'a Government, AND hired a language coordinator and administrative assistant during the reporting period.

NISGA'A MUSEUM

Hli Goothl Wilp-Adokshl Nisga'a, the Nisga'a Museum, opened in May 2011. It is the permanent home of the Ancestors' Collection — over 300 Nisga'a artifacts that have been repatriated through the Nisga'a Final Agreement.

Hli Goothl Wilp-Adokshl Nisga'a means "The Heart of Nisga'a House Crests," a name that celebrates the importance of Nisga'a tribes and tribal crests in Nisga'a society. With a design inspired by traditional Nisga'a longhouses, feast dishes, and canoes, the 10,000 square foot (929 square metre) facility contains exquisitely carved masks, bentwood boxes, headdresses, and soul catchers acquired from the Nass Valley during the late nineteenth and early twentieth centuries. A permanent home for the preservation and celebration of all that is Nisga'a, the Nisga'a Museum is becoming a centre of research, learning, and cultural tourism in northwest British Columbia. The project is funded entirely through the Nisga'a Foundation and NLG.

During the reporting period, the Nisg̱a'a Museum welcomed a new director, who has instituted new workshops to promote local artisans, developed a communications strategy and tourism strategy, and drafted new Terms of Reference for the museum's Board of Directors.

The Nisg̱a'a Museum also initiated a strategic initiative strategy. The primary goal of the strategy is to facilitate sustainability and prosperity for the Nisg̱a'a Museum now and into the future. The three pillars of the strategy are: enhancing accessibility, developing engagement opportunities, and providing a framework for sustained growth and development. Each pillar represents a means with which to enhance the visitor experience — for Nisg̱a'a visitors and visitors from around the world. Developing tactics for each pillar continues to be a priority for Nisg̱a'a Museum staff.

ANHLUUT'UKWSIM LAX̱-MIHL ANGWINGA'ASA'ANSKWHL NISG̱A'A / NISG̱A'A MEMORIAL LAVA BED PARK

Nisg̱a'a Memorial Lava Bed Park — the first provincial park managed jointly by a First Nation and British Columbia — offers spectacular natural features and a dramatic introduction to Nisg̱a'a culture. The Nisg̱a'a alkali basalt flow is one of the youngest and most accessible volcanic features in the province. With a 16-site vehicle campground, picnic areas, visitor information centre, boat launches, and short hikes, the park offers visitors a wide variety of activities and a chance to learn more about Nisg̱a'a culture and the natural history of the region. British Columbia funds an annual agreement for park services and maintenance ($52,166).

"WE OBSERVE AYUUKHL NISG̱A'A, WE HAVE HEARD OUR ADAAWAḴ RELATING TO ALL OUR ANG̱O'OSKW, FROM THE SIMGIGAT AND SIGIDIM HAANAḴ OF EACH OF OUR WILP." — Declaration of the Nisg̱a'a Nation

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Nisg̱a'a Education

TS'IM G̱ANWILAAK'ILS WIL LUUSISGIHL G̱ANDIDILS / LEARNING IS A WAY OF LIFE

The Nisg̱a'a Nation is committed to improving its education system, helping adult learners gain more training, and encouraging all Nisg̱a'a to engage in lifelong learning to help build the economy and strengthen Nisg̱a'a society.

PRIMARY & SECONDARY EDUCATION

On Nisg̱a'a Lands, primary and secondary students are served by School District #92 (Nisg̱a'a), part of British Columbia's publicly funded school system. The school board consists of four Nisg̱a'a members (representing each Nisg̱a'a Village) and one non-Nisg̱a'a member. NLG works in partnership with the School District to foster and protect Nisg̱a'a language and culture while seeking to raise the standard of education for all Nass Valley youth.

During the reporting period, British Columbia allocated to School District #92 (Nisg̱a'a) a total of $7.3 million in operating funding for the 2013/2014 school year. British Columbia also funded the Nisg̱a'a Early Learning Leadership Team to help School District #92 (Nisg̱a'a) build capacity for early learning, and $102,400 was provided to support the program in coordinating local early learning efforts. School District #92 (Nisg̱a'a) also received $126,721 in CommunityLink payments, which helps provide services such as breakfast and lunch programs, community school programs, school-based support workers, and counselling for at-risk children and youth. Nisg̱a'a Elementary Secondary School also received a $3,880 grant from British Columbia for its school-based Parent Advisory Council.

POST-SECONDARY EDUCATION

The Nisg̱a'a Post-Secondary Education Funding Policy's mission is to assist Nisg̱a'a citizens, ordinarily resident in Canada, in embracing the principles of academic freedom and responsibility. This is achieved by maintaining Nisg̱a'a identity and cultural values and by ensuring access to high-quality education that responds to the Nisg̱a'a Nation's diverse community, leadership, and self-government needs. During the reporting period, 323 students were sponsored for post-secondary education funding.

Combined Post-Secondary enrollment and completion rates of Nisg̱a'a citizens*

YEAR	ENROLLMENT**		COMPLETION RATE %	
	FEMALE	MALE	FEMALE	MALE
2013-2014	135	166	49%	56%
2012-2013	145	72	54%	65%
2011-2012	153	128	66%	85%
2010-2011	169	107	53%	65%
2009-2010	144	87	70%	75%
2008-2009	128	92	48%	52%
2007-2008	152	104	49%	47%
2006-2007	126	58	42%	47%

*Who were eligible to graduate. **Includes university, college, Open Learning Agency, institutes, and private post-secondary institutions.

WILP WILX̱O'OSKWHL NISG̱A'A INSTITUTE

Wilp Wilx̱o'oskwhl Nisg̱a'a Institute (WWNI) is a community driven, student focused Aboriginal post-secondary and training institute that works in three areas: academic, vocational and technical, and continuing education. Through partnerships with a number of public post-secondary institutes, including a Federated Agreement with the University of Northern British Columbia (UNBC), WWNI delivers a range of programs and training opportunities, including: Master of Arts First Nations Studies, Bachelor of Arts (First Nations Studies), University/College preparation, Grade 12 achievement, vocational/technical training, and continuing education programs.

Nisg̱a'a Language and Culture are WWNI's most subscribed courses. To date, WWNI has recorded 1,536 course completions in Nisg̱a'a Language and 840 course completions in Nisg̱a'a Culture.

During the reporting period, WWNI reported 170 course enrolments in academic programs and 93 course enrolments in vocational/technical programs. Since WWNI's incorporation in 1993, graduates have earned the following credentials.

Academic Credentials

38	Bachelor of Arts
2	Bachelor of Science (most coursework through WWNI)
1	Bachelor of Commerce (most coursework through WWNI)
1	First Nations Language and Culture Diploma
1	First Nations Language and Education Diploma
3	Honorary Doctorate of Laws
1	Professor Emerita

Academic Certificates

49	Nisg̱a'a Studies Certificates
16	First Nations Language / Nisg̱a'a Certificates
44	General First Nations Studies Certificate

Vocational/Technical Certificates

86	Various Certificates

WWNI Funding Sources

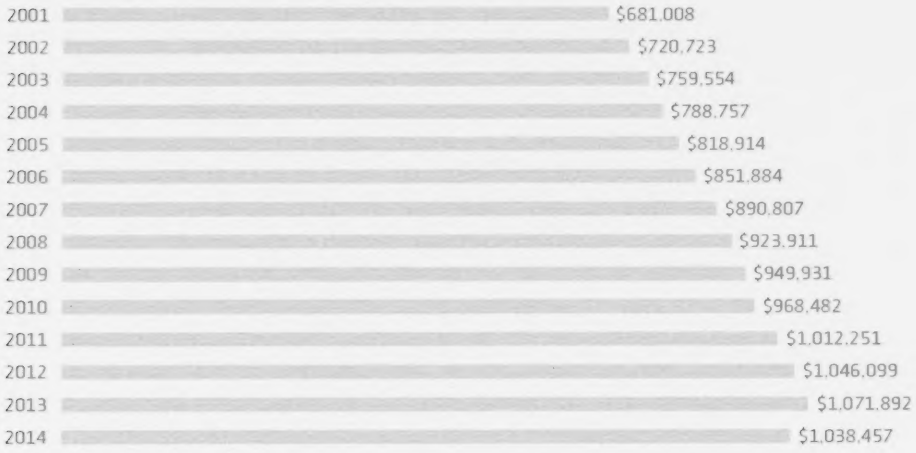
NISGA'A LISIMS GOVERNMENT	$110,705
NISGA'A NATION FFA / CANADA	$376,124
MINISTRY OF ADVANCED EDUCATION – NISGA'A NATION FFA / BC	$280,000
MINISTRY OF ADVANCED EDUCATION – UNBC / WWNI FEDERATED AGREEMENT / BC	$216,000
MINISTRY OF ADVANCED EDUCATION / BC	$158,782
HEALTH CANADA	$61,583
UNBC / WWNI ENDOWMENT FUND*	$77,675

*Through the Vancouver Foundation. Current Value: $1,071,892. Accrued interest from this fund provides partial support to Nisga'a Language at the WWN Institute. No disbursement in reporting period.

UNBC WILP WILX̱O'OSKWHL NISGA'A ENDOWMENT FOUNDATION FUND

The UNBC Wilp Wilx̱o'oskwhl Nisga'a Endowment Foundation (a registered charitable society) was established in order to build a secure, independent funding base for WWNI's capital projects, student scholarships and bursaries, faculty and staff development, and other priorities. From its inception, WWNI has received strong support from the Nisga'a people, British Columbia, and Canada. In a demonstration of support, the Nisga'a business community initially contributed $100,000, and later made a $250,000 donation to the Nisga'a Endowment Fund (as it was then known). This was generously matched by British Columbia and UNBC. The endowment has continued to grow under the UNBC Wilp Wilx̱o'oskwhl Nisga'a Endowment Foundation.

UNBC Wilp Wilx̱o'oskwhl Nisga'a Endowment Foundation Fund*



*Annual fund value (on March 31).

"WE COMMIT OURSELVES TO THE VALUES OF OUR AYUUḴ, WHICH HAVE ALWAYS SUSTAINED US AND BY WHICH WE GOVERN OURSELVES, AND WE EACH ACKNOWLEDGE OUR ACCOUNTABILITY TO THOSE VALUES, AND TO THE NISGA'A NATION." — Declaration of the Nisga'a Nation

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Nisga'a Economy

SGIHL GANDI'AK-HLA'AMSKW LOOM, GAN WIL DIP DIXYUGWIHL HA'AM WIL / WE STRIVE FOR SUSTAINABLE PROSPERITY AND SELF-RELIANCE

A fully integrated part of the economy of northwest British Columbia, the Nisga'a economy shares in both the region's opportunities and challenges. The primary industries in the Nass Valley are fishing and forestry. Seasonal resource industries are complemented by full-time employment in the government, education, and healthcare sectors. Since May 11, 2000, infrastructure improvements have brought new jobs and skills while tourism and telecommunications offer the promise of expanding and diversifying employment opportunities.

NISGA'A ECONOMIC DEVELOPMENT

Through the department of Nisga'a Economic Development, NLG provides Nisga'a entrepreneurs and organizations with access to business information, tools, and financial capital. NLG is investing in research and development, infrastructure, strategic partnerships, and a variety of projects to stimulate the Nisga'a economy, support Nisga'a citizens, and promote a new era of economic prosperity and sustainability. Since the Effective Date of the Treaty, NLG has worked to lay a foundation for prosperity and self-determination through collaboration with Nisga'a Village Governments and the Nisga'a Urban Locals. This effort is resulting in a shared vision for sustainable economic prosperity.

During the reporting period, NLG made a significant step in helping to ensure that skills, employment, and training services became more accessible for Nisga'a citizens living in northwest British Columbia. NLG and Canada entered into an agreement for the delivery of the Aboriginal Skills, Employment, and Training program (ASETS) for Nisga'a citizens. This partnership has resulted in the opening of the Nisga'a Employment, Skills, and Training (NEST) program. NEST's mandate is to help Nisga'a people thrive and succeed in a rapidly developing economy by helping them find meaningful, demand-driven, employment. NEST has offices in Gitlaxt'aamiks, Terrace, and Prince Rupert to serve the communities of Gitlaxt'aamiks, Gitwinksihlkw, Laxgalts'ap, Gingolx, Terrace, Kitimat, Prince Rupert, and Port Edward.

NISGA'A BUSINESS DEVELOPMENT FUND

With the goal of helping Nisga'a entrepreneurs compete in the global marketplace, the Nisga'a Business Development Fund provides advice, services, and funding. Recipients include both new and established Nisga'a enterprises with promising products or services targeted at a variety of market sectors. Funds are provided for business support and capacity building, feasibility studies and development costs, and capital investments for business infrastructure. These investments are intended to help applicants leverage funds from lending institutions and other equity programs. Tourism projects, retail and home-based businesses, small industry development, and corporate projects have all received investments. During the reporting period, three projects (total value $70,165) received funding through the Nisga'a Development Fund.

NISGA'A COMMERCIAL GROUP OF COMPANIES

To ensure the separation between commercial interests and government programs and services, the Nisga'a Nation created Nisga'a corporations to fulfill specific needs, such as marketing fish (Nisga'a Fisheries Ltd.), managing forest resources (Lisims Forest Resources), building a telecommunications infrastructure (enTel), and promoting tourism (NCG Tourism). These businesses are managed through the Nisga'a Commercial Group of Companies (NCG), with a mission to improve and sustain the economic wealth and well-being of the Nisga'a Nation and its citizens by being well managed, profitable, and having a reputation for excellence. NCG is wholly owned by the Nisga'a Nation, but professionally managed by an independent Board of Directors made up of leading members of the business community who provide a wealth of experience and candid advice.

DEPARTMENT OF FOREST RESOURCES

NLG manages Nisga'a forests to protect this natural inheritance and to provide employment for Nisga'a people. Ecological sustainability is a prime consideration in the development and approval of all operations within Nisga'a Lands, and the *Nisga'a Forest Act* sets high standards to maintain biodiversity. NLG also manages all land and forest resources on Nisga'a Lands, including non-timber resources. Pine mushrooms, a popular delicacy in Asia, are a valuable resource found in Nisga'a forests and are harvested seasonally.

The forest resources on Nisga'a Lands represent a vast range of potential opportunities. Since the Effective Date, a significantly depressed forest economy has meant that only a relatively small timber harvest volume was economically viable. This situation has begun to improve. Since the end of the forestry transition period in 2005, the Nisga'a Nation has yet to harvest up to the full allowable annual harvest level. The Nisga'a Nation is entering an improving market with a significant supply of available timber.

During the reporting period, NLG completed its forest inventory. The resulting timber supply analysis will be used by NLG's Director of Land and Resources to determine the Annual Allowable Cut (AAC) for Nisga'a Lands until the next re-inventory is completed (likely within ten years). AAC is a judgment decision based on current management activities on the land that includes all aspects of forest management in consideration with other resources and resource interactions (i.e. the effect of timber harvesting on wildlife habitat). NLG's AAC determination is independent from British Columbia's Timbers Supply Review process and the Chief Forester's AAC determination and harvest levels on Crown lands.

NLG collects a silviculture levy to ensure reforestation of cut-blocks on Nisga'a Lands is funded over the long-term. The current fund is approximately $1.5 million.

Cubic Metres of Timber Harvested Since 2001*

2001	74,469
2002	59,557
2003	41,646
2004	21,352
2005	83,100
2006	72,100 / **$4,479,502**
2007	87,400 / **$5,583,262**
2008	21,000 / **$2,233,743**
2009	82,000 / **$3,804,395**
2010	23,000 / **$2,100,000**
2011	71,149 / **$6,263,463**
2012	42,035 / **$3,194,660**
2013	52,004 / **$3,135,637**

*Dollar value of timber sales reported beginning in 2006.

PROVINCIAL FUNDING

In 2003, following the bankruptcy of New Skeena Forest Products, British Columbia assumed responsibility for completing unfulfilled treaty obligations. The work includes re-planting cut-blocks, maintaining roads, and decommissioning two abandoned work sites. During the reporting period, British Columbia undertook the following projects on Nisga'a Lands:

- brush work, carried out over 5.6 hectares, $4,768;
- Free Growing surveys, carried out over 317 hectares, $22,190;
- mountain pine beetle prevention work (telescopic visual scans, reconnaissance, fall and burn treatments), carried out over numerous areas.

NISGA'A FISHERIES MANAGEMENT PROGRAM

One of the healthiest river systems in the world, K'alii-Aksim Lisims (the Nass) is the spawning grounds of five species of wild salmon, steelhead, and oolichan. NLG and Canada manage the Nass River salmon fishery to preserve the resource, provide for Nisga'a citizens, and support a modern, sustainable fishing industry. Facilitated through the Joint Fisheries Management Committee (JFMC), which is comprised of representatives from Canada, British Columbia, and the Nisga'a Nation, the Nisga'a Fisheries Management Program utilizes fish wheels and other technologies on the Nass River for salmon monitoring, tagging, and data collection, and conducts stock assessments on a variety of species throughout the Nass Area. NLG works with British Columbia to manage the non-salmon sport fishery. Since 1992, the Nass salmon stock status has been monitored annually by NLG's Nisga'a Fisheries and Wildlife Department.

During the reporting period, Nisga'a Fisheries Management Program:

- successfully managed 25 projects, including two new projects (Oolichan Assessment and Nass Area Crab Study);
- met escapement goals for sockeye, coho, pink, and steelhead (chum and chinook, however, showed poor returns);
- achieved Nisga'a fisheries entitlements without over-harvesting;
- continued to monitor the Kwinageese River blockage (both salmon and steelhead were able to pass the barrier during the 2013 fishing season);
- continued training and development of Nisga'a people in technical and biologist positions;
- continued active participation in the stewardship of the entire Nass River watershed to protect fisheries and wildlife resources.

In these efforts, Nisga'a Fisheries contracted eight biologists/project managers and 24 technicians. Of 32 staff members, 11 have been with the program for over 15 years, and seven have worked for Nisga'a Fisheries for over 20 years.

During the reporting period, British Columbia and Nisga'a Fisheries jointly funded the annual summer-run steelhead scale analyses for the determination of fish age (British Columbia contributes $85,000 every three years). British Columbia also invested $16,000 in genetic analyses of tissue samples taken from Nass summer run steelhead at Nisga'a fish wheel operations. Stock structure and run timing results provided from these analyses will be used by both Nisga'a Fisheries and British Columbia fishery managers. Nisga'a Fisheries and British Columbia also collaborated with a Simon Fraser University research study of Nass and Skeena steelhead diversity and the importance of that diversity to population stability.

Salmon Harvested in Individual and Communal Sale Fisheries

	SOCKEYE	COHO	PINK	CHUM	CHINOOK	REVENUE
2001	51,427	12,068	75,820	1,078	–	$637,000
2002	108,814	6,800	–	–	–	$1,177,000
2003	114,572	13,672	14,075	23	–	$1,326,000
2004	116,671	17,170	8,983	–	–	$1,619,000
2005	82,679	12,585	2,361	577	857	$956,000
2006	64,253	5,249	3,042	948	1,946	$671,000
2007	33,624	6,372	3,688	697	2,435	$484,000
2008	17,728	793	3,438	276	–	$206,126
2009	45,542	10,406	20,895	–	1,597	$624,000
2010	33,818	7,768	1,338	1	28	$440,000
2011	18,364	1,134	40,460	–	874	$347,435
2012	39,961	9,037	3,628	–	649	$961,124
2013	45,618	11,096	16,848	–	–	$1,278,777

Chart based on the estimated number of individual fish caught during the Individual and Communal Sale fisheries. Estimated revenue to local economy based on annual average weight and price per pound for each species in Area 3 commercial fisheries.

NASS RIVER: A CERTIFIED SUSTAINABLE FISHERY

The health of the Nass River continues to garner international acclaim. During the reporting period, the Nass Sockeye fishery was again certified by the Marine Stewardship Council (MSC) as a sustainable fishery. Maintaining this highly respected certification is a testament to the management of Nass salmon stocks under the framework of the Nisga'a Final Agreement. Nisga'a Fisheries continued to address the three conditions of MSC certification with DFO for the Nass Sockeye fishery, and partnered with DFO in developing conservation benchmarks for Nass salmon as part of MSC's Wild Salmon Policy.

NASS RETAINS CHINOOK "SENTINEL STOCK" STATUS

Since 2009, the upper Nass River Chinook stock has been recognized by the Pacific Salmon Commission (PSC) as a "Sentinel Stock" critical to the implementation of the Pacific Salmon Treaty between Canada and the United States. During the reporting period, the Nisga'a Fish and Wildlife Department was awarded its fifth annual installment of this multi-year program funding (totaling approximately $487,000 to date) to enhance its ability to estimate the abundance of these critical Chinook populations. The funding helped improve marking of Chinook salmon at fishwheels, augment the Kwinageese weir operations, and conduct escapement surveys on Damdochax Creek by helicopter for generating an accurate population estimate.

In addition, the PSC helped support the following activities during the reporting period.

- Kincolith River side-channel project ($40,000 — Year 1): The PSC provided funding for rehabilitation of a side channel near hatchery ponds. A three-year plan was put into place that would deepen and widen the 1050 meter-long side channel so persistent flows for salmon spawning, rearing, and over-wintering could be provided by groundwater inflows. This project aims to prevent juvenile salmon from stranding and dying in large sections of the side channel that regularly dry out during summer. Groundwater monitoring was conducted with the installation of five standpipes, and a detailed channel design was prepared for future implementation when funding is available.
- Monitoring of the Kwinageese barrier: Approximately $17,000 was used (from the previous 2012 contract) to conduct three over-flight examinations of the barrier, including a geotechnical survey.

LISIMS FISHERIES CONSERVATION TRUST

The Nisga'a Fisheries Management Program applies the highest standards in the areas of conservation and environmental protection to ensure a healthy, productive aquatic ecosystem for the benefit of present and future generations. This commitment is ensured, in part, by the Lisims Fisheries Conservation Trust. Trustees appointed by NLG and Canada administer the trust, and recommendations from the Joint Fisheries Management Committee are taken into account in sponsoring projects, programs, and activities that are in keeping with the trust's objectives. The trust promotes conservation and protection of Nass Area fish species, facilitates sustainable management, and supports Nisga'a participation in fishery stewardship for the benefit of all Canadians.

Investment Status of Lisims Trust

	NET ASSET VALUE[1]	DISBURSEMENT
2001	$13,720,000	$0
2002	$12,300,000	$0
2003	$12,210,000	$0
2004	$13,370,000	$313,000
2005	$14,860,000	$600,000
2006	$15,590,000	$600,000
2007	$15,650,000	$550,000
2008	$12,230,000	$0
2009	$14,390,000	$550,000
2010	$15,428,380	$550,000
2011	$14,127,661	$575,000
2012	$14,586,330	$550,000
2013	$15,853,237	$550,000

1 Approximate Net Asset Value (on Dec. 31).

DEPARTMENT OF RESOURCE ENFORCEMENT

The Department of Resource Enforcement, Directorate of Fisheries and Wildlife, and the Directorate of Lands and Resources work together to enforce Nisga'a procedures, policies, and laws under the *Fisheries and Wildlife Act*, *Nisga'a Forest Act*, and *Nisga'a Offence Act*. Currently, three personnel are committed to the Department of Resource Enforcement team.

With the goal of protecting and preserving the region's natural resources, NLG's Department of Resource Enforcement works with DFO and British Columbia's Conservation Officer Service to ensure that all Nisga'a, provincial, and federal laws are enforced on Nisga'a Lands.

WILDLIFE MANAGEMENT

As a member of the tripartite Nass Wildlife Committee, NLG co-manages wildlife in the 16,101 square kilometre Nass Wildlife Area. Under the Treaty, moose, mountain goat, and grizzly bear have been identified as designated species for which there are specific Nisga'a allocations. The committee is to review available data annually and makes recommendations regarding total allowable harvests and annual management plans. British Columbia is to use this information to establish total allowable harvests and approve the annual management plans. During the reporting period, the Nass Wildlife Committee met twice and moved to a fixed, biannual meeting schedule.

Through the Fiscal Financing Agreement, British Columbia provides $20,000 annually to NLG for wildlife management. NLG has implemented a permit system to manage the harvest of designated species by Nisga'a citizens.

Both the Nass Wildlife Committee and British Columbia previously identified the need for a comprehensive plan to define practical strategies to reverse the decline of Nass moose populations and re-establish population levels that would support a sustainable harvest for all parties. The goal of the parties is to have a management plan completed over the next reporting period.

NASS AREA STRATEGY WORKING GROUP & ENVIRONMENTAL ASSESSMENT

NLG's Nass Area Strategy Working Group (NASWG) reviews and prepares responses for various environmental referrals and processes. During the reporting period, NASWG reviewed referrals from British Columbia and Canada regarding mineral exploration projects, land tenures, forest tenures, environmental permits, etc. NLG's participation in various external Environmental Assessment processes is also managed by NASWG.

Where necessary, NLG hires technical experts to provide advice. NLG does not rely on technical experts of proponents. The costs of participating in environmental assessments (i.e. hiring technical experts and negotiating benefit agreements) are paid for by project proponents through capacity funding agreements. Canada and British Columbia undertake environmental assessments of projects that may impact Nisga'a Lands or interests and consult NLG in this process. NLG actively participates in these assessments.

During the reporting period, NLG convened a two-day Nass Area Strategy orientation session for recently elected members. Staff and advisors presented in detail the principles and the application of the Nass Area Strategy on the various projects currently underway and under development in the Nass Area.

Northwest Transmission Line

The Northwest Transmission Line is a 335-km, 287 kV transmission line between Skeena Substation (near Terrace) and a new substation to be built near Bob Quinn Lake. The agreement between NLG and British Columbia Hydro and Power Authority (BC Hydro) ensures that as long as the Northwest Transmission Line is on Nisga'a Lands, Nisga'a people will benefit and the environment will be protected. This agreement marks the first time since the Effective Date that the rights of NLG under the Environmental Assessment and Protection Chapter of the Treaty have been tested. Rights to consultation were implemented, rights to environmental mitigation of adverse affects are complied with, as well as rights in connection with Nisga'a Nation economic participation were all achieved in this approval process.

During the reporting period, 31 Nisga'a citizens were employed on the Northwest Transmission Line, either directly with Nass Area Enterprises as the primary contractor, or with other sub-contractors working on the Northwest Transmission Line. The project's Benefits Agreement includes the installation of a fibre optic line from Terrace to Gitlaxt'aamiks in conjunction with the stringing of the hydroelectric transmission line. Work on the fibre optic project, expected to begin in the next reporting period, will connect Nisga'a communities with state of the art Internet connection.

NLG also took part in numerous Environmental Assessments involving projects that may impact the Nisga'a Nation's treaty interests. The most notable of these assessments involve the following projects.

Seabridge Gold Inc. / KSM Mine
NLG and Seabridge Gold Inc. (Seabridge) reached an agreement in principle on material components of a Benefits Agreement in connection with Seabridge's proposed KSM Project. The proposed project would include an open-pit gold, copper, silver, and molybdenum mine development near the headwaters of the Unuk River. The project is known as the Kerr-Sulphurets Mitchell (KSM) Mine.

LNG pipeline proposals
Two liquefied natural gas (LNG) pipeline projects have been proposed that would impact Nisga'a Lands. Spectra Energy and Prince Rupert Gas Transmission both submitted their applications for an Environmental Assessment Certificate from British Columbia and both applications were in the screening phase of environmental assessment. Should either or both proponents receive an Environmental Assessment Certificate, the next phase would be for the proponents to apply for permits such as a statutory right of way.

British Columbia, pursuant to a restrictive covenant issued on the Effective date of the Treaty, consented to the disturbance of certain lands held in fee simple by NLG in the Echo Cove area. British Columbia and NLG worked together to amend the Treaty to provide for the removal from park status of a corridor of land from the Nisga'a Memorial Lava Bed Park allowing for the possible construction of a LNG pipeline.

Stewart World Port
NLG engaged in preliminary discussions with Stewart World Port, a corporation proposing to construct a port facility in Portland Canal near Stewart.

Kitsault Mine
At the beginning of the reporting period, Canada, British Columbia, and the Nisga'a Nation were still engaged at Stage 1, Collaborative Negotiations, of the confidential Dispute Resolution process. The Disagreement was not resolved during Stage 1, Collaborative Negotiations, and in June 2013, Canada, British Columbia, and the Nisga'a Nation entered Stage 2, Facilitated Process, of the dispute resolution process by delivering Notice to Canada and British Columbia as per provisions set out in the Dispute Resolution chapter of the Nisga'a Final Agreement. The Parties determined that the Stage 2, Facilitated Process, would be Mediation pursuant to Appendix M of the Nisga'a Final Agreement, and agreed to a mediator, the Honourable Frank Iacobbuci.

In July 2013, Nisga'a Nation filed a Petition for judicial review in British Columbia Supreme Court, challenging the issuance of the environmental assessment certificate provided by the British Columbia Environmental Assessment Office for the proposed Kitsault Mine Project. In September 2013, Nisga'a Nation filed a Notice of Application in British Columbia Supreme Court seeking interim or interlocutory relief and setting dates for the hearing of the application.

Nisga'a Nation and British Columbia agreed to "Minutes of Settlement," dated September 12, 2013, and further to adjourn the interlocutory application. Nisga'a Nation and British Columbia were engaged in the development of a Settlement Agreement, which was still in progress at the end of the reporting period.

NISGA'A INDIVIDUAL LANDHOLDING PROJECT

Holding the title to one's own land offers the potential to generate capital for economic development. Developing nations and their citizens are crippled by their inability to use the title to their lands as a means of raising capital. No longer bound by the *Indian Act*, this should not be the case for the Nisga'a Nation or its citizens. Yet Nisga'a citizens have, until recently, been unable to benefit from the equity in their homes and Nisga'a Villages have been unable to capitalize on their assets. The Nisga'a Individual Landholding Project has changed this.

Unrestricted fee simple ownership, possible since October 2012, now allows Nisga'a citizens to own land in fee simple and to be able to approach lending institutions for a mortgage without requiring a guarantee from the Nisga'a Nation. Providing Nisga'a citizens with the ability to use their residential properties to raise capital — like other Canadians — unlocks an important resource for supporting economic growth, investment, and increase prosperity for Nisga'a citizens.

During the reporting period, NLG and RBC Royal Bank were pleased to announce that Nisga'a fee simple holders may now register a mortgage with RBC. NLG expects to have a similar agreement with Northern Saving Credit Union in the next reporting period. To date, ten grants of fee simple ownership have been completed, and more are anticipated in the near future.

"THE NISGA'A NATION WILL PROSPER AS A SELF-RELIANT SOCIETY WITH A SUSTAINABLE ECONOMY. NISGA'A CULTURE, SELF-DETERMINATION, AND WELL-BEING WILL BE PRESERVED AND ENHANCED FOR GENERATIONS TO COME." — Declaration of the Nisga'a Nation

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Nisg̱a'a Communications & Intergovernmental Relations

WIL DIP ADIGWIL NIDIXDIDALK̲TDIḾ G̱AN WILHL SGIHL AX̲Ý̓OOKSKW SK̲'APDIḾ / WE INSPIRE TRUST AND UNDERSTANDING THROUGH EFFECTIVE COMMUNICATION

The Communications and Intergovernmental Relations Directorate of Nisg̱a'a Lisims Government works to improve the way government members communicate with each other, Nisg̱a'a citizens, its Treaty partners, and the wider world.

COMMUNICATING WITH CITIZENS

NLG is committed to maintaining open, honest, and effective channels of communication. Special Assemblies are held every two years, where government members report (both in person and in a printed report) on all areas of governance and public programs. Every Nisg̱a'a citizen has the right to attend and speak at Special Assemblies and the proceedings are webcast to ensure all Nisg̱a'a citizens are able to participate.

In addition to biennial Special Assemblies, the directorate:

- publishes NLG's monthly newsletter;
- maintains and enhances website (www.nisgaanation.ca) and social media;
- develops and maintains websites and social media for major events;
- webcasts important events;
- broadcasts Nisg̱a'a news and information to Nisg̱a'a Villages, Urban Locals, and Nisg̱a'a institutions;
- compiles and maintains a photo gallery of significant events.

During the reporting period, NLG's Communications Directorate liased with each government department to develop work plans toward a comprehensive NLG-wide communications strategy to be completed during the next reporting period. Planning sessions were held with NEST, Ayuukhl Nisg̱a'a Department (AND), and the Nisg̱a'a Museum.

REACHING THE WIDER WORLD

While some issues and initiatives are specific to Nisg̱a'a citizens, others may have regional, provincial, or national implications. The Nisg̱a'a Final Agreement is a groundbreaking treaty and its implementation is being closely watched. Fostering a broad understanding of the Treaty is the goal of the directorate's public relations efforts. This goal is achieved through the production and distribution of information packages, videos, media alerts, press releases, interviews, and collaborating with Treaty partners (Canada and British Columbia) in the production of this report.

EMERGENCY PLANNING & RESPONSE

The Communications and Intergovernmental Relations Directorate is also responsible for emergency planning and response. During the reporting period, NLG activated its Emergency Plan for a coordinated response to a four-day power outage in the four communities.

The directorate remains focused on training, running exercises, planning, and promoting public awareness. During the reporting period, approximately 20 NLG, Nisga'a Village, and Nisga'a institution personnel participated in Emergency Operations Centre (EOC) Essentials training in Gitlaxt'aamiks. The directorate supported Nisga'a EOC personnel participation in British Columbia-sponsored Emergency Management training throughout the northwest region. In addition, the directorate initiated periodic discussion and tabletop training exercises to enhance familiarity with the Plan, protocols, and other public awareness initiatives such as "Shake Out BC," an annual earthquake preparedness drill.

NISGA'A FOUNDATION

The directorate undertakes the promotion of NLG's Nisga'a Foundation. The foundation was established to seek out funding opportunities to leverage the existing resources of the Nisga'a Nation, and to partner with various foundations and charitable organizations to promote the social, environmental, and economic aspirations of the Nisga'a Nation.

During the reporting period, NLG began a review of the foundation's form of incorporation and structure. The original statute, which served as the legal basis for the foundation, is being repealed (i.e. replaced by new legislation). Once the foundation is re-established, NLG will implement the new strategy and pursue funding.

LAND CLAIMS AGREEMENT COALITION

When it comes to treaty-making, Nisga'a Lisims Government has a wealth of experience to share. As a way of reaching out to and partnering with First Nations across Canada, NLG is a member of the Land Claims Agreement Coalition (LCAC).

During the reporting period, the LCAC hosted a very successful Symposium in Ottawa, which commemorated the 250th Anniversary of the Royal Proclamation of 1763, and held its annual meeting of LCAC leaders in Ottawa. Since 2003, NLG (First Nation Co-Chair) and Nunavut Tungivik Inc. (NTI) (Innuit Co-Chair) have served as LCAC co-chairs. This was again reaffirmed by consensus during the reporting period.

"WE ARE NISGA'A. WE DECLARE TO THE WORLD THAT WE ARE A UNIQUE ABORIGINAL NATION OF CANADA, PROUD OF OUR HISTORY, AND ASSURED IN OUR FUTURE. WE CLAIM AND TAKE OUR RIGHTFUL PLACE AS EQUAL PARTICIPANTS IN CANADIAN SOCIETY. OUR DESTINY IS LIVING PEACEFULLY TOGETHER WITH THE OTHER NATIONS OF CANADA." — Declaration of the Nisga'a Nation

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Nisga'a Programs & Services

DIMT HUGAX̲AM DIYEEṀ ṄIDIIT T AN DIXDE'ENTGUṀ / OUR GOVERNANCE AND SERVICES EVOLVE TO MEET OUR PEOPLE'S NEEDS

Guided by Nisg̲a'a culture and best practices from around the world, Nisg̲a'a Lisims Government works to improve the lives of Nisg̲a'a people. In partnership with the four Nisg̲a'a Village Governments, NLG delivers a wide range of culturally appropriate programs and services in the areas of health, education, social development, local services, and access to justice.

FISCAL FINANCING AGREEMENT

The Treaty requires the Parties to enter into a Fiscal Financing Agreement describing the financial relationship among the Parties. The FFA sets out funding amounts from Canada and British Columbia to NLG for supporting agreed-upon government programs and services, and for supporting treaty implementation activities. The FFA also sets out terms, conditions, and reporting requirements for transfer payments. Canada pays $58.7 million each year as a block-fund for federally-supported programs and services, including: education, social development, health, physical works, local government, and non-commercial fisheries. British Columbia pays $4,509,563. All federal and provincial transfers were completed on time. Canada and British Columbia may also provide additional program or project funding to NLG to support specific initiatives; these funding amounts are indicated in relevant sections of this report.

The current Nisg̲a'a Nation Fiscal Financing Agreement was signed by the Parties on February 26, 2010 with effective dates of April 1, 2009 to March 31, 2015. During the reporting period, the Parties commenced discussions to negotiate a new FFA, the third since the Treaty was executed.

NISG̲A'A VALLEY HEALTH AUTHORITY

Nisg̲a'a Government manages the delivery of healthcare in Nisg̲a'a communities through the Nisg̲a'a Valley Health Authority (NVHA). Registered under the *Societies Act*, the elected body includes representatives from the four Nisg̲a'a Villages and an elected representative from the non-Nisg̲a'a community. Responsible for creating and maintaining facilities and promoting medical and public healthcare programs, NVHA operates a diagnostic centre in New Aiyansh and satellite clinics in the other Nisg̲a'a Villages, providing physician services, home care, cultural community health representatives, and the administration of non-insured health benefits. Nisg̲a'a citizens report a high level of satisfaction with health services on Nisg̲a'a Lands and consider NVHA one of Canada's most progressive, efficient, and effective First Nations healthcare organizations. NVHA is funded with an annual $1.3 million investment from Canada. During the reporting period, British Columbia contributed a total of $1,794,577.

NISG̲A'A CHILD & FAMILY SERVICES

NLG provides service options to ensure the protection and well-being of Nisg̲a'a children consistent with both the Ayuukhl Nisg̲a'a and British Columbia statutes and policies. This is achieved through Nisg̲a'a Child and Family Services (NCFS), which works to support Nisg̲a'a families through the promotion and utilization of the Ayuuk̲. With offices located in New Aiyansh, Terrace, and Prince Rupert, NCFS provides both statutory services (an extension of the child welfare law) and non-statutory services (volunteer

community services). This is achieved through funding from British Columbia ($2.2 million) and Canada ($4.4 million). During the reporting period, NCFS received an additional $103,584 from British Columbia to provide support in the areas of Child and Youth Mental Health and Aboriginal Justice.

NCFS offers support services for families, which promote sound parenting practices and respite care. Voluntary care agreements allow parents to place their children in a safe, approved home during medical treatment or training. Special Needs agreements ensure the safe care of children with special needs. NCFS also distributes support payments to families for providing foster care for Nisga'a children in Nisga'a family care homes. Other services include:

- Family Group Conference Program, which provides a venue for alternative family dispute resolution;
- Infant Development Program, which benefits children from birth to three years of age by providing support and education for parents;
- Supported Child Care Development Program, which supports and provides advocacy for children with special needs.

NCFS surplus funds provide resources for the following NLG programs:

- Youth Worker Program;
- Recreation Program;
- Community Workshops;
- Family Support Services.

During the reporting period, the Nisga'a Support Child program had 89 active files within the four communities. In conjunction with Lisims Early Learning Partnerships, a speech and language pathologist was contracted to do initial assessments in all early childhood programs in each community. Some clients were referred for more in-depth assessments with a speech and language pathologist at Northern Health in Terrace — concurrent with audiology assessments — to rule out any hearing impediments.

CHILD PROTECTION (C-6) STATUS

Nisga'a Child and Family Services continued to work with British Columbia in preparation for the transition to Child Protection (or C-6) status under the province's *Child, Family and Community Service Act*. When this transition is complete, NLG will have control over the last important area of child and family service delivery. Delegated staff will be able to conduct child welfare investigations, remove children at risk, and make representations to family court with respect to children in need of protection. This is an important step in the evolution of NLG, one that has the potential to make an enormous, positive change in the lives of Nisga'a children and their families.

During the reporting period, as NLG and British Columbia worked to expand the range of delegated services to include Child Protection, NCFS continued to provide delegated Guardianship, Foster Home, and Voluntary Family Support Services in the Nass Valley and Rupert/Terrace corridor. British Columbia and NLG also provided Family Group Conferencing, Infant Development, and Child Development support and services throughout the Nass Valley.

SOCIAL DEVELOPMENT SERVICES

NLG is committed to supporting healthy and economically prosperous Nisga'a communities where children, youth, and adults have hope and opportunities, and access to social programs that support a healthy living standard. This is accomplished by developing individual and family strengths and by providing access to social services that will enhance their self-sufficiency. As social policies are continuously evolving, NLG keeps apprised of any provincial changes and ensures NLG's policies and

services are reasonably comparable to those available to residents elsewhere in British Columbia. The following programs are funded through the FFA:

- Basic Needs;
- Training Employment Support;
- Special Needs;
- Family Violence Prevention;
- Guardian Financial Assistance;
- Community Support Services;
- Adult In-Home Care;
- National Child Benefit Reinvestment;
- Employment Initiatives;
- Community Preventative Services.

ACCESS TO JUSTICE

NLG's Access to Justice Department works to involve every Nisga'a citizen in promoting safety by building on the strengths of individuals, families, and communities. The Justice Department supports the prevention and resolution of conflicts by increasing awareness of the Nisga'a Ayuuk and Canadian laws through the following programs.

- **The Aboriginal Justice Program** assists the Justice System in improving its relevance and effectiveness in Nisga'a communities; encourages the revival of traditional Nisga'a practices in resolving conflict; develops alternative programming to deal with deterrence and prevention, diversion, sentencing, rehabilitation, and incarceration; and encourages crime prevention through information, education, and community development programming with Nisga'a communities. (Funded $62,218 annually from British Columbia.)
- **The Yuuhlimk'askw Program and Youth Justice Program** provide culturally appropriate alternative justice solutions and help Nisga'a communities effectively respond to youth justice issues/needs. (Funded $79,101 annually from Canada.)
- **The Nass Valley Victim Services Program** provides emotional support to victims of crime during their recovery and involvement with the justice process. (Funded $35,560 annually by British Columbia.)

NISGA'A REGISTRY OF LAWS

The Nisga'a Registry of Laws is housed in NLG's offices and is available to the public. Updated on a regular basis, the registry consists of laws, regulations, and amendments currently in force, which are now available on the NLG website at: www.nisgaanation.ca. During the reporting period, WSN amended and/or reenacted the following legislation:

- *Nisga'a Fisheries Amendment Regulation, 2013;*
- *Nisga'a Land Amendment Act, 2013;*
- *Nisga'a Miscellaneous Statures Amendment Act, 2013;*
- Nisga'a Miscellaneous Regulations Amendment Regulation.

NISGA'A SETTLEMENT TRUST

Under the Treaty, the capital transfer to the Nisga'a Nation is paid over 14 years. NLG has developed a risk budgeting framework for these funds, known as the Nisga'a Settlement Trust. NLG diligently monitors the trust to ensure continued growth. Where other elected administrations routinely plan four to five years into the future, the primary goal of the Nisga'a Settlement Trust is to provide financial stability to the Nisga'a Nation through the seventh generation.

Annual Nisga'a Settlement Trust fund value*

*Annual fund value (on March 31).

CAPITAL FINANCE COMMISSION

NLG's Capital Finance Commission (CFC) was established to enable the financing of major maintenance or replacement of FFA listed assets. In addition, the Commission is responsible for management and control of the Capital Finance Commission fund in accordance with the *Nisga'a Capital Finance Commission Act*. The CFC meets to consider submissions under Schedule C of the FFA, and to consider submissions under the *New Assets Act*.

During the reporting period, the Capital Projects Administrator carried out an extensive update the CFC database to assist the commission in its decision-making regarding submissions. The database provides information on available annual replacement and major maintenance costs.

PERSONAL INCOME TAXATION

Under the Treaty, the income tax exemption for Nisga'a citizens, and all Status Indians employed on Nisga'a Lands, expired January 1, 2013. Nisga'a citizens are no longer exempt from income tax if they are employed on any reserve land in Canada. Prior to the conclusion of the exemption, NLG negotiated and executed revenue sharing agreements with Canada and British Columbia. Under these agreements, income taxes paid by Nisga'a citizens resident on Nisga'a Lands flow to the Nisga'a Nation. In addition, some income taxes paid by non-Nisga'a citizens resident on Nisga'a Lands also flow to the Nisga'a Nation. Residency is determined as the ordinary residence of the individual on the last calendar day of each tax year (December 31st).

CONSUMPTION TAXATION

In accordance with the Treaty, relief from consumption taxes — in the form of remission orders — expired on June 1, 2008 for all persons within Nisga'a Lands and for Nisga'a citizens elsewhere in Canada. Under the Provincial Sales Tax Revenue Sharing Agreement (PSTRSA), British Columbia shares 50 percent of provincial sales tax revenues estimated to be attributable to Nisga'a citizens resident on Nisga'a Lands. The PSTRSA replaces all previous consumption taxation agreements between the Nisga'a Nation and British Columbia.

"WE ARE NISGA'A, THE PEOPLE OF K'ALII-AKSIM LISIMS. MAY K'AM LIGII HAHLHAAHL CONTINUE TO PROTECT OUR LAND AND NATION."
— Declaration of the Nisga'a Nation

PROPERTY TAXATION

The Nisga'a Nation and British Columbia have been negotiating a Real Property Taxation Coordination Agreement to implement a property tax system on Nisga'a Lands since 2010. Both parties agreed that a Nisga'a property tax system would need to take into consideration unique circumstances of the Nisga'a Nation and Nisga'a Lands while adhering to the specific provisions of the Treaty.

Negotiations were inactive for the majority of the reporting period, but resumed in March 2014.

BUDGET SURPLUS

NLG posted another record budget surplus during the reporting period. While consolidated financial statements for fiscal 2012 reported a $14.3 million surplus, consolidated financial statements for fiscal 2013 reported a surplus of $23.9 million. The surpluses over these two years were the result of significant one-time events and careful management of NLG's financial resources.

During the reporting period, revenues rose to $99.8 million. The largest component of this revenue increase was further realization of investment income in the Interim Nisga'a Settlement Trust (the "Trust"). In accordance with NLG's Own Source Revenue Agreement with Canada, realized investment income of the Trust remained free from Own Source Revenue ("OSR") until January 1, 2013. To reduce future OSR liabilities, the Trust liquidated its holdings in various assets to realize capital gains before January 1, 2013 and then repurchased the assets afterwards. This resulted in approximately $19.9 million of capital gains being excluded from OSR. Tax revenues also increased during the reporting period. This was partially as a result of receiving personal income tax revenues from Canada and British Columbia as part of NLG's revenue sharing agreements.

YOUTH IN GOVERNMENT

From time immemorial, Nisga'a elders have selected youth and trained them to become leaders of their respective wilps (houses). In keeping with this tradition, Nisga'a Government continues to engage and train the leaders of tomorrow. NLG is committed to improving access for Nisga'a youth to programs and services by involving them in the social and economic decision-making of government. This is accomplished through the Nisga'a Youth Advisory Council (NYAC). Each Nisga'a Village and each Nisga'a Urban Local has its own Youth Council, which sends a representative to the seven-member NYAC.

In addition to taking an active role in government, Nisga'a youth participated in the following activities during the reporting period:

- Treaty training;
- Gathering Our Voices Conference;
- Youth and Elders Forum;
- Effective Communications Skills for Leadership;
- Special Assembly 2014;
- Youth Parliamentary Meeting;
- River Rafting Nisga'a Culture Camp;
- YMCA youth exchange (attended by the Gitlaxt'aamiks Youth Council);
- Gathering Our Strength Canoe Journey 2014.

In addition, the following new initiatives were undertaken during the reporting period:

- two River Rafting Nisga'a Culture Camps (1 for female, 1 for males);
- Health and Wellness groups;
- Facilitation training;
- Treaty Training for new members of the Youth Council;
- Youth Conference (hosted by the Terrace NLG office).

NISGA'A LISIMS GOVERNMENT — TRANSPARENCY & ACCOUNTABILITY

A pillar in the foundation of good governance is a government's ability to maintain transparency and accountability in its day-to-day operation. The Constitution of the Nisga'a Nation (Nisga'a Constitution) came into effect on May 11, 2000, and provides for the establishment of Nisga'a Lisims Government, each of the four Nisga'a Village Governments, and the three Nisga'a Urban Locals. The Nisga'a Constitution further called for the establishment of Nisga'a Laws, which, among other things, contain provisions for transparency and accountability in government decision-making and financial administration.

One of over 200 laws enacted since the Effective Date, the *Nisga'a Government Act* stipulates requirements for the frequency of meetings of various bodies, such as Wilp Si'ayuukhl Nisga'a (WSN), the NLG Executive, the Council of Elders, and all other House committees of Nisga'a Government. The *Nisga'a Government Act* also enforces the Members' Code of Conduct, which specifies requirements with respect to the conduct of each elected and appointed Nisga'a representative while serving in their official capacity.

The Nisga'a Government's standards of financial administration are comparable to standards generally accepted for governments in Canada. There are requirements in Nisga'a Laws for budgets, quarterly reports, annual reports, and audits of the financial activities of Nisga'a Government and Nisga'a Public Institutions.

The *Nisga'a Financial Administration Act* stipulates details for oversight, management and control of all financial matters of the Nisga'a Nation, Nisga'a Government, and Nisga'a Public Institutions. Under the *Nisga'a Financial Administration Act* there must be an annual independent audit of financial statements of Nisga'a Government and Nisga'a Public Institutions, which is made available for inspection by Nisga'a citizens and is available on the Nisga'a Lisims Government website: www.nisgaanation.ca.

The Nisga'a Nation is also accountable to the governments of Canada and British Columbia for the funding provided by those governments and fulfills this obligation by submitting reports and audits, annually or as required.

"THE TRADITIONAL ROLES OF SIMGIGAT AND SIGIDIM HAANAK̓, AND RESPECTED NISGA'A ELDERS, AS RECOGNIZED AND HONOURED IN NISGA'A CULTURE FROM TIME IMMEMORIAL, WILL BE RESPECTED; NISGA'A ELDERS, SIMGIGAT AND SIGIDIM HAANAK̓ WILL CONTINUE TO PROVIDE GUIDANCE AND INTERPRETATION OF THE AYUUK TO NISGA'A GOVERNMENT." — Declaration of the Nisga'a Nation

NISGA'A LISIMS GOVERNMENT — SUMMARY FINANCIAL INFORMATION

All amounts are included in the March 31, 2014 audited consolidated financial statements of Nisga'a Lisims Government or have been calculated from those financial statements. The statements are available to all Nisga'a citizens by appointment, or on www.nisgaanation.ca.

	2014	2013
REVENUES		
Fiscal Financing Agreement and related funding	**$ 59,657,068**	$ 58,015,007
Investment Income	**18,780,539**	26,016,426
Other revenues	**8,493,499**	9,022,338
Tax revenue	**4,371,994**	4,417,714
Interest income on Final Agreement	**4,073,384**	2,316,494
	95,376,484	99,787,979
Operating expenses	**34,024,753**	24,621,236
Transfers and operating grants		
Nisga'a Village Governments	**23,903,123**	24,220,500
Nisga'a Valley Health Authority	**15,866,945**	16,034,796
Nisga'a School Board #92	**7,942,020**	7,235,707
Nisga'a Urban Locals	**1,795,174**	2,930,283
Wilp Wilxo'oskwhl Nisga'a	**1,021,485**	845,673
	50,528,747	51,266,959
	84,553,500	75,888,195
EXCESS OF REVENUES OVER EXPENSES	**10,822,984**	23,899,784
Accumulated surplus, beginning of year	**225,069,678**	201,169,894
ACCUMULATED SURPLUS, END OF YEAR	**235,892,662**	225,069,678
FINANCIAL ASSETS		
Cash and other current assets	**$ 412,370**	$ 472,361
Other long-term receivables	**3,449,179**	3,681,650
Nisga'a Final Agreement receivable	**22,510,937**	43,898,550
Capital Finance Commission receivable	**3,614,634**	7,229,268
Designated cash	**24,999,128**	20,703,509
Designated trust funds	**208,087,862**	184,361,776
Investments in other entities	**2,686,820**	3,004,564
	265,760,930	263,351,678
LIABILITIES		
Bank indebtedness and other current liabilities	**13,355,744**	9,668,126
Due to other entities	**2,473,833**	2,468,202
Capital Finance Commission deferred revenue	**27,904,853**	27,511,889
Treaty debt payable	**9,845,923**	19,327,438
Long-term debt	**3,386,636**	6,711,461
	56,966,989	65,687,116
NET FINANCIAL ASSETS	**208,793,941**	197,664,562
NON-FINANCIAL ASSETS		
Tangible capital assets	**27,066,910**	26,942,400
Other non-financial assets	**31,811**	462,716
	27,098,721	27,405,116
ACCUMULATED SURPLUS	**235,892,662**	225,069,678

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- Nisg̲a'a Lisims Government at 250-633-3000 or www.nisgaanation.ca

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